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Oakland
Chamber of
Commerce

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May 17, 1993

Mayor Elihu Harris
Members of the City Council
City of Oakland
1 City Hall Plaza
Oakland, Ca. 94612

Dear Mayor Harris and Councilmembers:

It is my privilege to present to you the enclosed [reports comprising the findings and recommendations of the Oakland Chamber of Commerce City Operations Advisory Committee]. Since 1985 this Chamber committee has worked closely with city staff and officials to assist in finding ways to improve city finances.

Our committee includes business leaders, professionals, small business entrepreneurs, representatives from other business organizations and city staff. We have been meeting regularly since December to study current city operations and have devoted hundreds of hours in interviewing key staff members, city leaders, and other government officials. A list of committee members and others involved in this process is included for your reference.

Our committee was divided into three subcommittees which focused on financial management, revenues, and expenditures. Those detailed reports are included in full and are also outlined in the Executive Summary. In addition, we believe that is necessary to point out certain misconceptions about city finances by elaborating on what we call 7 specific "myths".

Among the recommendations that are suggested, we understand that many of them are long term proposals which must be further researched to determine their feasibility, some will require renegotiation with organized labor representatives, a few will require voter approval for a change in the city charter. Our objectives do not include trying to second guess or provide micro management suggestions. We are more concerned about certain negative trends and have tried to suggest possible solutions from a business perspective.

We urge you to consider these primary recommendations for immediate action:

1. Establish a budget process that conforms to modern budget practices and procedures. This budget must provide for performance evaluations and be formatted to facilitate policy decisions. Greater emphasis must be placed on cost saving alternatives versus revenue enhancements.
2. Reexamine the need to build a new City Hall II versus purchasing an existing building.
3. Understand that the best way to increase revenues is to improve the business climate to encourage more businesses to locate here to expand the tax base. This goal requires less taxes not more.
4. Transfer the operation of the city jail to the County. This facility costs the City over \$2,000,000 annually but should be the County's responsibility.
5. Reexamine current personnel policies to reduce the number of employees, renegotiate the fringe benefits package, and adjust salaries based on comparability to private industry.
6. Avoid borrowing from special funds for immediate needs. More redevelopment funds should be used for economic development and housing development projects not for general government overhead. Use LLAD funds for better lighting not for Parks and Recreation's budget to free up other general funds. Do not jeopardize the future of the Port by taking potential capital reserves for city operations.
7. Improve the Citizens Advisory Committee on the Budget by appointing more citizens with business or financial experience to work with elected officials and top administrative managers. Expand the responsibilities of this committee to study, recommend, and oversee implementation of ways to improve the efficiency and effectiveness of city government. Our committee members are willing to continue our work until this committee is constituted and operational. Many of our members would like to continue our participation within this committee.

We have studied the budget process, we have presented some alternatives, and we plan on working with you in establishing policy for the budget priorities.

Very truly yours,

Ted W. Dang, Chair
City Operations Advisory Committee

TD:s

OAKLAND CHAMBER OF COMMERCE CITY OPERATIONS ADVISORY COMMITTEE

Ted Dang, Realtor, Commonwealth Companies, Chair

George Winnacker, Architect, MWM Architects,
Financial Management Subcommittee Chair

Lillian Weil, CPA
Revenue Subcommittee Chair

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MANY THANKS TO THE FOLLOWING INDIVIDUALS FOR THEIR COURTESY AND
COOPERATION IN SPEAKING WITH OUR COMMITTEE MEMBERS

Leo Bazile, Former City Councilman
Richard Digre, Former City Finance Director
Dolores Blanchard, City Budget Director
Henry Gardner, City Manager
Craig Kocian, Assistant City Manager
Lamont Ewell, Fire Chief
Frank Fanelli, Director of Real Estate
David Karp, Mayor of San Leandro
Larry Hendel, Local 790
Steve Bernard, Firefighters Association
Elihu Harris, Mayor of Oakland
Dick Spees, City Councilmember
Sheila Jordan, City Councilmember

OAKLAND CHAMBER OF COMMERCE
CITY OPERATIONS ADVISORY COMMITTEE
EXECUTIVE SUMMARY

REPORT FROM FINANCIAL MANAGEMENT SUBCOMMITTEE

1. Amend charter provision that prohibits privatization of public activities
2. Reexamine need to build new City Hall vs. buying existing building
3. Consult with private real estate experts prior to leasing or purchase decisions
4. Prepare long term financial forecast with greater emphasis on possible cost saving alternatives vs revenue enhancements
5. Prepare regular quarterly reports that show measurable factors on actual operations vs. budget
6. Establish new budget format that would facilitate policy decisions by Mayor and Council and provide a basis for performance evaluations
7. Establish budget process that conforms to Charter Section 801 and conforms to modern budget practices and procedures
8. Establish committee to oversee implementation of ways to improve the efficiency and effectiveness of city government
9. Avoid transferring funds from long term economic and capital programs to cover immediate city operating needs

UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF PLANT INDUSTRY
WASHINGTON, D. C.

REPORT OF THE COMMISSIONER OF PLANT INDUSTRY

FOR THE YEAR 1911

PRESENTED TO THE HOUSE OF REPRESENTATIVES
IN SENATE

BY THE COMMISSIONER OF PLANT INDUSTRY

AND
BY THE SECRETARY OF AGRICULTURE

IN RESPONSE TO A RESOLUTION OF THE HOUSE OF REPRESENTATIVES
PASSED MAY 10, 1909

AND
BY THE SENATE

IN RESPONSE TO A RESOLUTION OF THE SENATE
PASSED MAY 10, 1909

AND
BY THE HOUSE OF REPRESENTATIVES

IN RESPONSE TO A RESOLUTION OF THE HOUSE OF REPRESENTATIVES
PASSED MAY 10, 1909

REPORT FROM REVENUE SUBCOMMITTEE

The Revenue Enhancement subcommittee is comprised of Lillian Weil, Chair, Merlin Edwards, Rosemary Muller, George Schneider, and King O'Neal.

LONG TERM RECOMMENDATIONS

The subcommittee feels that the best way to increase revenues to the City is to improve the business climate to encourage more business to locate here and therefore, create a larger tax base. Raising taxes on businesses is destructive. In fact reducing business taxes would probably attract more businesses.

The process for doing business in Oakland must also be improved. The time required in obtaining building permits must be reduced. The number of permits needed should also be reduced.

The City should work with the Chamber of Commerce and other organizations to immediately implement a city wide business attraction and retention program.

The City should establish a customer service department or ombudsman arrangement to assist businesses with problems. Someone with the authority to cut through red tape and expedite approvals should be made available.

Greater emphasis must be placed on the education system. Students must be taught marketable skills that can make them productive members of society. A well educated and trainable work force is mandatory as an inducement for business to locate here.

SHORT TERM RECOMMENDATIONS

1. Reexamine franchise fee agreements
2. Charge for drunk driver arrests
3. Collect LLAD from PORT tenants
4. Explore possible sale of city notes and/or accounts receivable
5. Contract out city services that are cost effective
7. Charge for false alarm responses for police and fire
8. Review charges for recreational facilities
9. To encourage small business start ups and registration of illegal rental units, consider establishing a reasonable minimum fee vs. the usual gross receipts business license tax
10. Establish more vigorous efforts to collect delinquent taxes

11. Establish more vigorous efforts to collect business taxes from all businesses doing work in Oakland. Hold off final building permit approvals until all subcontractor business licenses are verified. Hold real estate commissions in escrow until all real estate office business licenses can be confirmed.

Suggestions from previous report

12. Impose fixed annual license fees on coin operated vending machines rather than base license on gross receipts

13. Expedite sale of remaining city surplus properties

Suggestions from Local 790

14. Improve city revenue collection, mandatory garbage, and business license tax auditing units to recover accounts receiveable

15. Explore corporate sponsorship of Museum

16. Assist library campaign for contributions

REPORT FROM SUBCOMMITTEE ON EXPENDITURES

LONG TERM RECOMMENDATIONS

I. The City personnel policy must be reexamined and probably renegotiated with unions. Topics for discussion should include:

Restructuring management to reduce number of higher salaried staff

Replacing current flat auto allowances with mileage reimbursement

Eliminating life insurance coverage for staff

Eliminating tuition reimbursement for job related collegiate work

Continuing the voluntary leave program

Changing the policy on health benefit coverage program

Revising the policy on vacation and sick leave

Transferring responsibility for employee's share of pension contribution to employee

Eliminating overseas travel for city staff

Reviewing policy for payment of professional dues for dept heads

II. Plan for reduction in city debt burden

SHORT TERM RECOMMENDATIONS

1. Eliminate Environmental Affairs Division of OPW

2. Consolidate accounts payable departments in various departments

3. Cancel Security Patrol Contract under OGS

4. Establish breakeven basis for Feather River Camp or consider terminating program

5. Use LLAD funds to improve street lighting

6. Breakout cost of consulting contracts for more detailed evaluation

7. Reduce budget for public support programs

8. Explore energy saving PGE programs

9. Institute hiring freeze on all city funds
10. Abolish Department of Health and Human Services. Transfer responsibilities to other departments
11. Transfer city jail responsibilities to County
12. Reconsider City "sole source" supplier purchasing system
13. Purchase rather than rent pagers
14. Get state exemption on sales tax for city purchased vehicles
15. Eliminate "official" city color (light green cars, stationary, uniforms)
16. Use court assigned labor for cleaning (parks, graffiti)
17. Consolidate smaller branch libraries. Appoint impartial non partisen citizens committee to make final determination on branch closures
18. Transfer some costs of operating and maintain parks to East Bay Regional Park District
19. Replace Office of Marketing and Public Information with privately contracted service
20. Review cost effectiveness of City Attorneys office vs using outside counsel

Prior recommendations that have not been adopted

21. Participate in pooled insurance programs rather than strictly self insure

REPORT FROM THE OAKLAND CHAMBER OF COMMERCE CITY OPERATIONS
ADVISORY COMMITTEE

by Ted W. Dang, Chair

May 7, 1993

CITY FINANCES - MYTH AND REALITY

MYTH #1: The City faces a \$43.6 million deficit for the fiscal year 1992-93. Declining revenues will again force the city to make drastic cutbacks.

REALITY: The City's definition of a deficit is the difference between projected revenues and disbursements. Disbursements are budgeted expenditures which are items requested by department heads that must be approved by the city manager and city council. There are many questions as to the justification for a significant portion of the budgeted expenditures.

Expenditures over the last ten years have been running ahead of inflation and total city spending has more that doubled in this period.

From FY1985-86 to FY1990-91 the seven major city departments consisting of general government, public safety, public works, general services, culture and recreation, community and economic development, and non departmental, had a total increase in expenditures of about \$195 million. This increase is an average increase per department of 300%; the public safety department (police and fire services) actually had the lowest increase (26%) during this period.

Oakland's population has remained relatively stagnant over the past ten years. Oakland is not a full service city. Oakland does not provide garbage, water, sewage, gas and electricity, recycling, transportation, or port services like other cities of similar size. However, when compared to these 7 other cities, Oakland spends the most per capita in 17 of 23 categories including police, fire, street maintenance, regulation, redevelopment, employment, library, and museum services. Oakland has the second highest expenditure per capita for legislative management, general management, airport and park services.

MYTH #2: The City has suffered significant revenue losses ever since Proposition 13.

REALITY: City revenues from all sources have increased every year for the past ten years.

Proposition 13 certainly did reduce city revenues substantially. In 1978 the city had about \$37 million in property tax revenues and in 1979 this figure was only \$13 million. However, because of gradual increases in property values due to inflation and transfers, the property tax revenues soon exceeded the pre 1978 levels even after adjusting for inflation. In FY1991-92 property tax revenues were \$72 million.

Tax collections from all sources, with the exception of sales taxes, have increased every year for the past ten years.

MYTH #3: Oakland business taxes are low compared to other cities. New businesses are willing to absorb these taxes in their overhead in order to have the convenience and amenities of the City.

REALITY: Since FY1985-86 to FY1992-93 business license tax revenues have increased 60% from about \$15 million to \$24 million. During this same period the total budget increased by 30% from \$189 million to \$246 million. In other words, business tax revenues have increased twice as much as the average increase in other revenue sources. Business license taxes are computed on gross receipts not net profits so the businesses must pay their share regardless of their ability to pay. A city funded consultant study in 1990 has confirmed that the cost of doing business in Oakland from the perspective of the cost of space is relatively low compared to the cost of space in other Bay Area cities. However, when business license taxes are factored in, the total costs of doing business in Oakland ranks in the higher range for most types of businesses.

MYTH #4: City employees are underpaid.

REALITY: Total city employment has increased every year for the past ten years. Fringe benefits for city employees are superior to benefit programs in other government agencies or private industry

Over the last three years, the number of city employees has increased from 3500 to 5200, which is 1.23 persons per day.

City employees enjoy 14 paid holidays plus 2 floating holidays annually. Vacation time and 1/3 of their sick leave can be accrued and cashed out at retirement. These accumulated benefits can be cashed out at the pay scale at time of termination not at the scale when the benefits were earned. Most city staff outside of the public safety workers work only 37.5 hours per week. The city has a medical plan that includes spouses and all dependents and provides for full dental and eye care. No effort is made to determine whether spouses may have duplicate coverage. The city provides both the employer and employee share of pension contributions. These payments are 9% for public safety employees and 7% for others for the employees' share and another 9.94% for the employer's share. Some city employees have car allowances, free parking, life insurance and prepaid professional dues.

(We are not advocating taking back any of the above benefits from existing employees. They were a part of prior negotiations between city and union representatives. We believe that future employees can be hired with a reduced benefit package.)

Senior city staff members are among the highest paid municipal employees in the state if not the nation.

For FY1991-92 there were 154 city employees earning over \$62,500 per year. For FY1992-93 there are 232 people, an increase of 78 individuals or 66%. These high salaries are paid in spite of the deficits which the city continues to face. With fringe benefits, these employees cost taxpayers an average of \$100,000 each or \$23 million. The city manager is the second highest paid in the county, ranking only behind Los Angeles, which has 4.5 million people, a budget of over \$2 billion, and over 47,000 employees. The assistant city manager earns \$116,000 and five deputy city managers earn \$88,000 each. Most cities of comparable size have only one deputy city manager.

MYTH #5: Oakland, through some creative financing, has been able to offset its deficit in the past.

REALITY: One of the ways prior year deficits have been covered is to use Redevelopment Agency funds to cover certain costs associated with economic development efforts. In FY1992-93 the Redevelopment Agency budget is \$44.6 million of which \$27.5 million is reserved to cover tax increment debt and sale leaseback debt. Of the remaining \$17 million, over half, or \$8.8 million, is spent on staff and overhead for redevelopment projects while only \$8.2 million is invested directly in the projects.

The Landscaping and Lighting Assessment District was to be used to improve landscaping and lighting in the City. However, the funds raised have, instead, been used to cover a good portion of the City's Parks and Recreation Department budget especially for the maintenance of city parks. Consequently, general funds were freed to be used for other purposes. Property owners continue to pay for but not receive better lighting and landscaping.

The City continues to receive a payment based on a Memorandum of Understanding from the Port of Oakland of approximately \$5 million annually. As other West Coast ports spend enormous sums to expand their maritime activities, the Port of Oakland has only recently been able to fund major capital improvements. In the last 11 years Los Angeles and Long Beach have developed over 400 acres of terminals while Oakland did not build a single new berth. As a result, the Southern California ports now enjoy over \$160 million in maritime revenues versus \$60 million in Oakland. The Port of Oakland is still heavily leveraged and owes \$400 million in bond financing. There may soon be a tremendous opportunity to develop 285 acres of marine terminals in what is now the Naval Supply Depot. Other than to cover a fair share of city services, Port funds must be reserved for maritime development.

These funds from special sources allow the City to spend more than the limits set by the Gann initiative as approved by the voters. These funds can, if invested wisely, lift Oakland to a new economic level. Instead, the money is being used for general government. We must stop spending our future today.

MYTH #6: Since the earthquake, Oakland city offices are disbursed throughout the city. FEMA, fortunately, has been covering a good percentage of the rent costs. FEMA will also be picking up most of the cost for the restoration of the original city hall. However, the renovated city hall will not be adequate to meet the city's space needs. Oakland must build a new City Hall II of about 300,000 to handle additional space requirements.

REALITY: Before the earthquake, the city occupied approximately 150,000 square feet of office space. Since the earthquake the number of city staff have increased by almost 50%, the amount of office space occupied has just about doubled and annual rental payments are approximately \$7,000,000. After a \$60 million restoration the original city hall will only have 40,000 of useable footage. FEMA will only pay \$40 million of this cost. The total costs to preserve city hall is an astronomical \$1000 per sq.ft. of useable space. For about the same cost, the city could build the APL building at 1111 Broadway.

Given the depressed real estate market, if the city built a new building, the space that they would vacate would significantly increase the vacancy rate in downtown Oakland. On the other hand, there are existing buildings that can be acquired at very favorable prices and terms. The office building at 475 14th Street was recently deeded back to the lender for the amount of the loan. The twin building at 505 14th Street is still owned by Bramelea Pacific. It is already substantially occupied by the City and could be available at reasonable terms.

A \$7 million annual rent payment could amortize an \$87 million acquisition and renovation cost at 7% for 25 years. \$87 million could buy an 580,000 sq.ft. office building at \$150 per sq.ft. Purchasing a building of 300,000 sq.ft. at \$150 per sq.ft. would cost \$45 million which could be amortized at \$3.6 million annually resulting in a savings of at least \$3.4 million per year.

MYTH #7: More high salaried management and budget administrators provide carefully prepared budgets for effective decision making.

REALITY: Oakland's budget process and financial systems are outdated, cumbersome, and difficult to understand.

The city manager has a loyal, capable, and supportive staff of department heads. However, many department heads tend to lack the business skills needed to see that the services delivered are cost effective. Departmental budgets or increases in departmental budgets should be based on successful completion of tasks and goals. The current budget system encourages loading, punishes competence, and provides no evaluation of efficiency.

The budget, as mandated by voters in 1988, is supposed to conform to modern budget practices and procedures. The standard modern budget today is supposed to be based on performance or value added considerations. Instead, Oakland's budget continues to be last year's budget revisited.

The City of Oakland budget is based on over 100 different funds or accounts. Former City Councilman Leo Bazile mentioned that he could not vote to approve the budget for the first three years that he was in office because he simply didn't understand it. In addition, the general fund only represents about half of the total city funds. The other half includes the Redevelopment Agency budget, the Lighting and Landscaping Assessment District, FEMA reimbursements, and other special program funds such as Headstart.

In spite of a "hiring freeze" established in February of 1992, there have been 119 new employees hired by the City. 47 were exempt from the freeze and 72 were hired with funds available outside of the general funds budget.

The current budget structure is inappropriate in lean times. Government should not be immune from economic conditions. Good government matches expenditures to revenues, not revenues to expenditures. There must be the flexible political will to manage the city's expenditures in a realistic rational way and to reduce them when shortfalls in revenue demand it.

Oakland's future depends on its ability to live within its means. In today's rapidly changing business climate, businessmen have more choices. Businesses no longer need to be in Central Business Districts and urban centers. The disintegration of families have created an enormous cost to cities and huge demands for social services. However, funding the delivery of these services by increasing taxes as the only means of increasing revenues simply alienates the business community. The city's fiscal policies should instead be focused on asset/capital formation. Only by increasing the fiscal pie can everyone have a bigger slice.

OAKLAND CHAMBER OF COMMERCE, COMMITTEE ON CITY OPERATIONS, 1993
REPORT OF THE SUBCOMMITTEE ON EXPENDITURES

The report is presented in four sections: (1) Background Information on Expenditures Developed by the Subcommittee, (2) Recommendations and Findings to reduce City Expenditures, (3) Excessive Expenditures Resulting From Present City Policies, and, (4) Recommendations Previously Submitted (1988) and Not Yet Acted on.

SECTION ONE: BACKGROUND INFORMATION ON CITY EXPENDITURES

It is a necessary prelude to recommendations and conclusions of the subcommittee to place Oakland within the context of comparable cities in its population class in California -- 250,000 - 999,999. There are seven cities in this population class: Anaheim (266,406), Fresno (364,402), Long Beach (429,321), Oakland, (372,242), Sacramento (369,365), San Jose (782,248) and Santa Ana (293,742). This population group conforms to the classification contained in the Annual Report of Financial Transactions of Cities in California. Government Code #12463 requires the State Controller to "annually compile and publish financial transactions of cities." These reports have been published for more than a quarter-century and their formats and definitions are well known and understood to enable meaningful comparisons. The Government Code, consequently, also authorizes the Controller "to prescribe the time, form and manner of the reports." The Controller also maintains a field service to assist cities in compiling the report, so that definitions and terms used in it are identical as between jurisdictions. The latest report is for the fiscal year ended June 30, 1991.

The following spreadsheets compiled from the controller's report, (See: Attachment I, pp. 465-69), show Oakland to have the first or second largest expenditure per 100,00 population for all cities in its population class. Twenty-three categories of expenditure are contained in the cited report.

Oakland's expenditures are the largest or second largest in 17 of the 23 categories -- largest in 11 categories and second largest in 6.

Adjusting for program areas Oakland does not have or perform with its own personnel, it's expenditures are the largest per 100,000 population for comparable cities.

The subcommittee notes that Oakland is less a "full-service city" than the other six in its population class. Each of them provides one or more of the following services with its own city employees. Oakland does not use city personnel to provide: (1) Water supply, distribution and treatment, (2) Solid waste collection, (3) Sewage treatment, (4) Transportation facilities, (5) Utilities (gas or electricity), (6) Recycling, (7) Port operations (Long Beach).

The other cities perform one or more of the listed functions "in-house" with its own personnel.

Consequently, consideration of personnel related expenditures in the All-funds budget, must be considered with this view of service-provision in mind.

In researching the recent history of Oakland's expenditures, the subcommittee utilized, among other sources, two city reports: (1) Report from the City Manager to the Council Committee on Finance, Budget & Audit, December 18, 1990, page 8, "Report On The Financial plan for Oakland," and (2) Report to the City Manager from the City Budget Office, June 9, 1991, Attachment C-1, "Financial History... ."

Analysis of these and other documents and source materials resulted in the subcommittee's conclusion that Oakland's expenditures for the seven increased at a rate vastly exceeding that of comparable cities -- a rate which was astonishing to discover. The following chart, derived from the cited city's own reports, shows both the dollar and percentage increases over a six fiscal year period, 1985-86 - 1990-91:

	Anaheim	Fresno	Long Beach	Oakland	Sacrament	San Jose	Santa Ana
Base population	(Ratios per 100,000 population)						
Operating Expenditures	= highest ratio			= second highest ratio			
(Excludes revenues & CIP)							
General Government							
Legislative	\$27,701	\$9,343	\$21,060	\$26,168	\$2,863	\$4,782	\$9,407
Management & Support	\$43,961	\$38,917	\$76,677	\$101,744	\$115,894	\$56,695	\$19,376
Public Safety							
Police	\$188,821	\$148,856	\$227,192	\$218,026	\$167,108	\$123,485	\$152,484
Fire	\$83,492	\$57,304	\$93,619	\$137,771	\$95,709	\$61,631	\$75,759
Emerg. Medical Svcs	\$10,561	\$8,347	\$31,371	\$0	\$0	\$0	\$2,893
Street Lighting	\$16,620	\$10,003	\$13,876	\$3,108	\$5,672	\$8,992	\$7,855
All Other	\$3,249	\$0	\$5,395	\$3,871	\$3,789	\$4	\$1,444
Transportation							
Streets & highways.	\$36,642	\$18,558	\$27,573	\$96,826	\$31,950	\$20,167	\$41,845
Landscaping & St. Trees	\$0	\$8,291	\$18,240	\$8,586	\$8,804	\$105	\$3,820
Parking facilities	\$0	\$6,351	\$217	\$0	\$26,509	\$5,560	\$7,245
Public transit	\$0	\$38,334	\$16,419	\$2,312	\$1,762	\$0	\$0
Airports	\$0	\$14,001	\$26,084	\$47,486	\$0	\$65,129	\$0
Ports & harbors	\$0	\$0	\$118,629	\$9,772	\$0	\$0	\$0
Other	\$0	\$0	\$6,652	\$0	\$36,625	\$0	\$4,378
Community Development							
Planning	\$16,454	\$1,522	\$10,122	\$27,827	\$15,737	\$5,856	\$9,381
Regs Enforcement	\$37,656	\$29,257	\$22,195	\$40,341	\$23,112	\$6,905	\$24,356
Redevelopment	\$24,882	\$776	\$4,973	\$27,997	\$8,435	\$1,729	\$19,850
Housing	\$73,793	\$2,689	\$59,650	\$0	\$0	\$20,279	\$36,440
Employment	\$5,146	\$0	\$8,928	\$62,406	\$0	\$260	\$5,132
Community promotion	\$0	\$1,947	\$15,272	\$0	\$0	\$29,771	\$5,669
Other	\$0	\$0	\$0	\$9,223	\$282	\$0	\$0
Health							
Physical & mental	\$0	\$149	\$32,354	\$551	\$0	\$0	\$0
Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid waste	\$102,592	\$67,466	\$151,724	\$470	\$60,777	\$3,013	\$15,531
Sewers	\$2,595	\$30,773	\$9,708	\$28,558	\$20,551	\$74,020	\$0
Cemeteries							
Other	\$0	\$0	\$0	\$0	\$1,238	\$0	\$0
Culture and Leisure							
Parks & Recreation	\$52,107	\$30,694	\$31,017	\$54,332	\$64,320	\$33,373	\$33,369
Marina & wharfs	\$0	\$0	\$0	\$17,950	\$3,420	\$0	\$0
Libraries	\$21,052	\$0	\$25,914	\$21,713	\$17,716	\$17,321	\$12,683
Museums	\$0	\$2	\$0	\$21,828	\$6,560	\$1,640	\$4,326
Golf courses	\$12,863	\$0	\$0	\$0	\$8,798	\$466	\$0
Sports arena/stadiums	\$204,642	\$16,403	\$0	\$0	\$0	\$131	\$2,039
Community centers, etc	\$0	\$3,109	\$0	\$22,151	\$24,432	\$376	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$12,030	\$0
Public Utilities							
Water	\$72,911	\$41,016	\$64,596	\$0	\$47,474	\$7,814	\$49,524
Gas	\$0	\$0	\$234,862	\$0	\$0	\$0	\$0
Electric	\$711,921	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$2,722	\$0	\$0
Other	\$0	\$0	\$187,114	\$202,687	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,749,662	\$584,106	\$1,541,435	\$1,216,048	\$802,258	\$561,534	\$544,804

	Anaheim	Fresno	Long Beach	Oakland	Sacramento	San Jose	Santa Ana
Base population	266406	364402	429321	372242	369365	782248	293742
Operating Expenditures (Excludes revenues & CIP							
General Government							
Legislative	7379654	3404787	9041520	9740913	1057407	3740974	2763101
Management & Support	11711429	14181379	32919001	37873367	42807335	44349699	5691472
Public Safety							
Police	50303117	54243373	97538415	88601012	61724015	96595976	44790830
Fire	22242662	20881697	40192799	51265371	35351482	48210888	22253577
Emerg. Medical Svcs	2813582	3041524	13468443		0		849815
Street Lighting	4427766	3645005	5957409	1157084	2094879	7033920	2307311
All Other	865474		2316099	1440854	1399587	2932	424222
Transportation							
Streets & highways.	9761656	6762546	11837821	36787266	11801192	15775288	12291515
Landscaping & St. Trees		3021081	7830821	3196212	3251763	82350	1121980
Parking facilities		2314330	93236		9791674	4349318	2128217
Public transit		13969042	7049174	860807	650736		
Airports		5101915	11198275	17676388		50947001	
Ports & harbors			50930000	3637465			
Other			2855634		13528086		1285931
Community Development							
Planning	4383557	554466	4345602	10358250	5812615	4581166	2755503
Regs Enforcement	10031874	10661479	9528855	15016439	8536641	5401378	7154345
Redevelopment	6628810	282866	2135087	10421622	3115458	1352631	5830914
Housing	19658831	979772	25608827			15862910	10703917
Employment	1370886		3832911	23192862		203415	1507528
Community promotion		709338	6556748			23288184	1665230
Other				3619328	104042		
Health							
Physical & mental		54381	13890292	205017			
Hospitals							
Solid waste	27331045	24584865	65138438	174768	22449047	2356905	4561967
Sewers	691449	11213732	4167757	10630634	7590811	57901932	
Cemeteries							
Other					457284		
Culture and Leisure							
Parks & Recreation	13881623	11184809	13316110	20224591	23757511	26106130	9801820
Marina & wharfs				6681744	1263350		
Libraries	5608295		11125574	8082667	6543691	13549055	3725657
Museums		830		8125211	2423066	1283073	1270751
Golf courses	3426891				3249677	364401	
Sports arena/stadiums	54517954	5977358				102264	598845
Community centers, etc		1132752		8245468	9024188	294165	
Other						9410110	
Public Utilities							
Water	19424000	14946172	27732229		17535293	6112837	14547346
Gas			100831366				
Electric	189660000						
Other					1005263		
Other			80331860	75448669			
TOTAL EXPENDITURES	466120555	212849499	661770303	452664009	296326093	439258902	160031794

EXPENDITURE FISCAL HISTORY. 7 MAJOR DEPARTMENTS. FISCAL YEARS
1985-86 - 1990-91

	<u>FY 1985-86</u>	<u>FY 1990-91</u>	<u>Increase</u>	<u>Percentage</u>
GENERAL GOVERNMENT.....	\$ 16,270,000	\$ 39,411,000	\$23,150.00	- 142.25
PUBLIC SAFETY	117,649,000	148,320,000	30,670,000	+ 26.0%
(Police	73,111,000	95,220,000	+30.2%	
(Fire	44,530,000	53,100,000	+19.2%	
PUBLIC WORKS	7,360,000	44,950,000	37,600,000	+ 510.8%
GENERAL SERVICES	4,110,000	30,930,000	26,820,000	+ 652.5%
CULTURE AND RECREATION..	24,680,000	36,900,000	12,250,000	+ 149.5%
(Parks & Rec. ...	14,442,000	23,330,000	+61.8%	
(Library	5,823,000	9,050,000	+58.2%	
(Museum	3,706,000	5,510,000	+48.6%	
COMMUNITY & ECO. DEV. ..	7,010,000	14,100,000	27,090,000	+ 386%
NON-DEPARTMENTAL	12,758,000	43,900,000	31,145,000	+ 244%
<hr/>				
TOTAL EXPENDITURE INCREASE IN SIX FISCAL YEARS	\$194,726,000			
AVERAGE INCREASE FOR CATEGORIES SHOWN - SIX FISCAL YEARS	- 301.5%			

The subcommittee concluded that Oakland's expenditures for these seven departments increased in six fiscal years by \$194,726,000 -- an increase of \$88,915.90 per calendar period or on a working day basis (260 working days a year) at the astounding rate of \$124,826.32. The subcommittee concluded that Oakland's expenditure financial history showed a rate both in dollar and percentage terms greatly exceeding that of all California cities in its population class.

More importantly, the subcommittee was dismayed to find that despite "public safety" being the continuous over-arching top priority of the citizenry and City Council, expenditures for public safety ranked the lowest for the departments studied -- a percentage increase of only 26.0% as contrasted with the average increase for the seven departments of 301.5%. Consequently, the subcommittee concludes that the adopted policy budgets of Oakland irrefutably demonstrate at least four major conclusions:

1. Oakland's rate of expenditure increase is inordinately high as compared to other cities in its population class and belie many complaints of lack of money for essential public services.

2. The pattern of expenditure increases does not reflect the "policy" of the City Council and citizenry, as measured by the percentage increase in expenditures for public safety, as compared to other, less important, functions.

3. Lack of resources for expenditures is not the problem. Proper allocation of resources (expenditures) is.

4. Oakland's expenditures for top level management are far above the norms for comparable California cities. At least a half dozen position-for-position in the nation. The city has at least 9 employees who take home in salary more than is taken home in salary by any Governor of any state in the nations. There are at least three dozen employees who earn over \$50.00 a working hour, in salary not counting fringes. There are about 10 management employees who earn a dollar a working minute in salary, not counting fringe benefits. The excessive expenditures come about not only because of the high salaries and fringe benefit levels of the city, but also because of the number of employees in management, as compared to line positions. The subcommittee finds that the expenditures for managers, assistant managers, assistants to managers and the ratio of supervisors to line employees is higher than that in comparable cities.

SECTION TWO: FINDINGS AND RECOMMENDATIONS TO REDUCE CITY EXPENDITURES

Against the background and findings in Section One of this report, the subcommittee makes the following recommendations to reduce expenditures:

1). Do not fund in FY-1993-94 and beyond the proposed Environmental Affairs Division in the office of Public Works at the level recommended in the FY 1993-94 budget. It is proposed that 18 people be employed in this division, with the bulk of the funding to come from recycling and other fees. Never-the-less, it is proposed that \$4,000,000.00 to support the division come from the General Purpose Fund, which the subcommittee believes to be an unwarranted expenditure, for a bloated staffing level for a division whose purposes are narrow, to quote from city documents; "... planning... the implementation of City-wide commercial and residential recycling programs; working with other public agencies to develop programs to address environmental problems; coordinating City sponsored environmental programs; and training... subordinate staff to achieve the goals and objectives of the Environmental Affairs Commission". The subcommittee notes that there will be three more persons employed in this division - 18 v. 15 -- resulting in excessive expenditure which cannot be justified on any logical basis, all the more particularly so since the bulk of the "planning" for recycling has already taken place and an operable system is in place throughout the city.

2). The subcommittee believes the presence of numerous "accounts payable" divisions scattered about in various departments to be a historical accident rather than a thought-out plan. There is an accounts payable division in the Office of Finance, and expenditures for the numerous others are deemed to be wasteful and inefficient since eventually all accounts payable matters are reviewed by and are the responsibility for the department of Finance. The subcommittee believes that the present system results in excessive expenditure of about a quarter of a million dollars a year.

3). As noted in Conclusion 4), Section One, one of the reasons for excessive expenditures revolves around Oakland's staffing patterns. The subcommittee concluded that there are more top management personnel than is justified either by examination of operations or comparison with cities of the same population class in California.

The subcommittee concluded that present, unjustifiable patterns, result in excessive expenditures of more than \$12,000,000 a year -- in excess of one million dollars a month. While there are numerous examples, the subcommittee will deposit just three to illustrate its conclusion that expenditures could be materially reduced if the City Council took seriously its responsibilities under Section 600 of the Charter: "The Council shall, by ordinance, provide the form of organization through which the functions of the City are to be administered. Any combination of authorized duties, powers and functions which in the judgement of the Council will promote the most efficient and economical service possible ... may be authorized by such ordinance." (Emphasis Added).

EXAMPLE ONE: NUMBER OF EMPLOYEES ENGAGED IN "GENERAL ADMINISTRATION

As published by the United States Government, department of Commerce, Bureau of the Census, Governments Division, in its annual "City Employment," the subcommittee's research revealed the following pattern for employees engaged in "General Government" for the seven cities in Oakland's population class in California:

Anaheim	1040
Fresno	803
OAKLAND	1303
Sacramento ..	1233
San Jose	1199
Santa Ana ...	1149

The average number of employees engaged in "general government" for these cities including Oakland is 1135, compared with Oakland's 1303. The average number of employees engaged in general government for these cities excluding Oakland, is 1101, compared with Oakland's 1303. The subcommittee concludes that the fact that Oakland is 18.3% above the average for comparable cities results in excessive expenditure for this function.

EXAMPLE TWO: TOP HEAVY MANAGEMENT PATTERNS

As published on page F52, Adopted Policy Budget, City of Oakland, FY 1992-93, the subcommittee concluded that authorization for one city manager, one assistant city manager and five deputy city managers show a pattern illustrating employment in these positions at about twice the level of comparable cities. Subcommittee research shows other cities to be using titles like "assistant to the city manager," with much lower compensation levels. Oakland's present job titles for immediate staff to the city manager is out of line with norms, which results in excessive expenditures. A re-casting of the immediate subordinates of the city manager with one deputy city manager and three assistants to the city manager, would result in a reduction of excessive expenditures of approximately a quarter of a million dollars a year, for salary and fringe benefits.

EXAMPLE THREE: OVER-ALL STAFFING PATTERNS AND EMPLOYEES PER CAPITA

The subcommittee is well aware of the difficulty in comparing and contrasting staffing patterns in comparable cities in California. Never-the-less, it concludes that when any figure is used to illustrate the number of employees per capita or per 1,000 residents, or as is the case with Oakland, per 100,000 residents, care must be taken to take into account the services which the city provides with its own personnel. As noted in Section One of this report, Oakland is less a "full-service city" than the others in its population class, and we listed seven functions that Oakland does not perform with its own personnel as contrasted with the comparable cities. A further illustration of the matter also comes from the U.S. Government's "City Employment".

Research revealed the following pattern for the seven cities in Oakland's population class in California, engaged in "Water Supply":

Anaheim	1309
Fresno	723
OAKLAND	0000
Sacramento	453
San Jose	92
Santa Ana	132

So while it is correct to say that Oakland has 6.9 employees per 100 residents (372242 divided by 5332) and that this "compares favorably" with other cities in its population class, it is a misleading, deceptive or incomplete figure because it does not take into account those city employees in other cities engaged in basic services which Oakland does not provide with its own personnel.

4). The subcommittee recommends that the excessive expenditures for the "Security guards at the Office of General Security Patrol Contract" in OGS be eliminated because it results in an excessive expenditure of more than \$330,000 a year, for around-the-clock private security guards at the Office of General Services. If the city's own police department cannot protect the city's own property around-the-clock (a sad commentary) then the very least that should be done is to revise the contract from 24 hours a day to 10 hours a day. On this basis, excessive expenditures of approximately a quarter of a million dollars would be avoided.

5). The subcommittee recommends that the present system of flat automobile allowances, an expensive privilege now enjoyed by about 60 employees of the city, be eliminated at once because it results in excessive expenditures of approximately \$150,000 a year, computed as follows: \$400/month x 6 x 12 equals \$288,000 a year. If the employees were allowed .22 a mile if they are provided free parking and .26 a mile if they are not, on CERTIFIED OFFICIAL CITY BUSINESS, the subcommittee concludes that excessive expenditures of \$150,000 a year would be avoided.

The subcommittee recommends that the flat automobile allowance be continued only for the mayor, councilmembers and city manager.

The subcommittee further recommends that when automobile registration changes on the personal cars under the suggested, new mileage-basis-only allowance, that the privilege will only be accorded to those employees who voluntarily choose to conform to the "Buy Oakland" policy. No automobile allowance should be granted to employees who choose to buy a new or used car other than in Oakland. An automobile allowance is a privilege and not a right of employment, to which the "Buy Oakland" policy should apply.

6). The subcommittee recommends that the annual subsidy of \$500,000 for the Feather River Camp be eliminated. The camp should be put on a break-even basis. The annual subsidy, plus the nearly \$1 million recently put into capital improvements cannot be justified in the absence of an as yet undone cost/benefit analysis showing the number of Oakland citizens who are not city employees who use the camp, census tract of residence, etc.

If the principal purpose of the camp is to allow inner-city families to enjoy an outdoor experience -- a laudable goal which the subcommittee supports -- the lack of analytical data presently available precludes a justification for the subsidy or continuous capital improvements to property the city does not own.

7). The subcommittee could find no justification whatsoever, for expenditures to continue the current practice of providing life insurance at taxpayer's expense for those employees in the managerial/executive levels of the city; the more particularly so as the benefit is not accorded to those below management ranks. Again, we have a clear example of excessive expenditure caused by giving top management personnel benefits not common in other comparable cities. the present policy of the city taking out a life insurance policy equal to one year's salary should cease tomorrow or be extended to all employees and not highly paid top management staff only, the day after tomorrow.

8). the subcommittee believes that the practice of providing tuition reimbursement for job-related collegiate work, again applicable to the "professional" categories of employment only, to be unjustified, the result of which is excessive expenditure. A college education is of course, desirable, but the subcommittee could find no reason why the taxpayers of Oakland should pay for it for city employees.

The subcommittee finds it even more incredible that there is no requirement for the employee to remain with the city after it pays for her/his college degree at the bachelor's, master's or doctoral level.

9). The subcommittee on expenditures, in keeping with the highest policy priority of the citizenry and Council -- public safety--notes the proved nexus between public safety and street lighting. Aware that only 3% of the city's streets and only 1 of the city's 38 street lighting districts currently meet national standards, the subcommittee recommends a redirection of LLAD funds. The subcommittee's research, based on pages F226 and F311 of the Adopted Policy Budget of FY 1992-93 reveals that since LLAD came into operation, \$43,368,546 went to the Parks and Recreation Department and only \$6,950,283 was allocated to the Electrical Division for Street Lighting. The subcommittee finds this to be totally at variance with the legislative intent of the Street Lighting and Landscaping Act of 1972 and strongly recommends that the city implement a redirection of LLAD funds such as an annual appropriation from LLAD of \$2.5 million for the next five years to bring the city up to national (ANSI) standards. The subcommittee suggests the possibility that the city may be "at risk" concerning the legality of LLAD funds if it fails to do so because for the entire period of LLAD's existence the city would be hard-pressed to make a showing of "Construction" or "installation" of street lighting improvements contemplated in Sections 22525, 22589, et. seq. of Streets and Highways code of the State of California.

10). The subcommittee had difficulty in completing its research on expenditures for consulting contracts. The committee believes that if its diligent efforts to make this determination were unsuccessful, then the public and members of the City Council are equally uninformed about total expenditures for consultants. The subcommittee did find, however, that several consultant contracts were illogically divided into separable parts so as to provide a series of contracts below the \$15,000 threshold that requires Council approval.

To control expenditures for consultants, the subcommittee recommends that the Council and public be provided with a "break-out" budget for consultancies, clearly identifiable in budget documents, and that no authorization for consultant contracts be permittee, regardless of amount, without council approval and "adjustment" to the annual budget adopted for consultants.

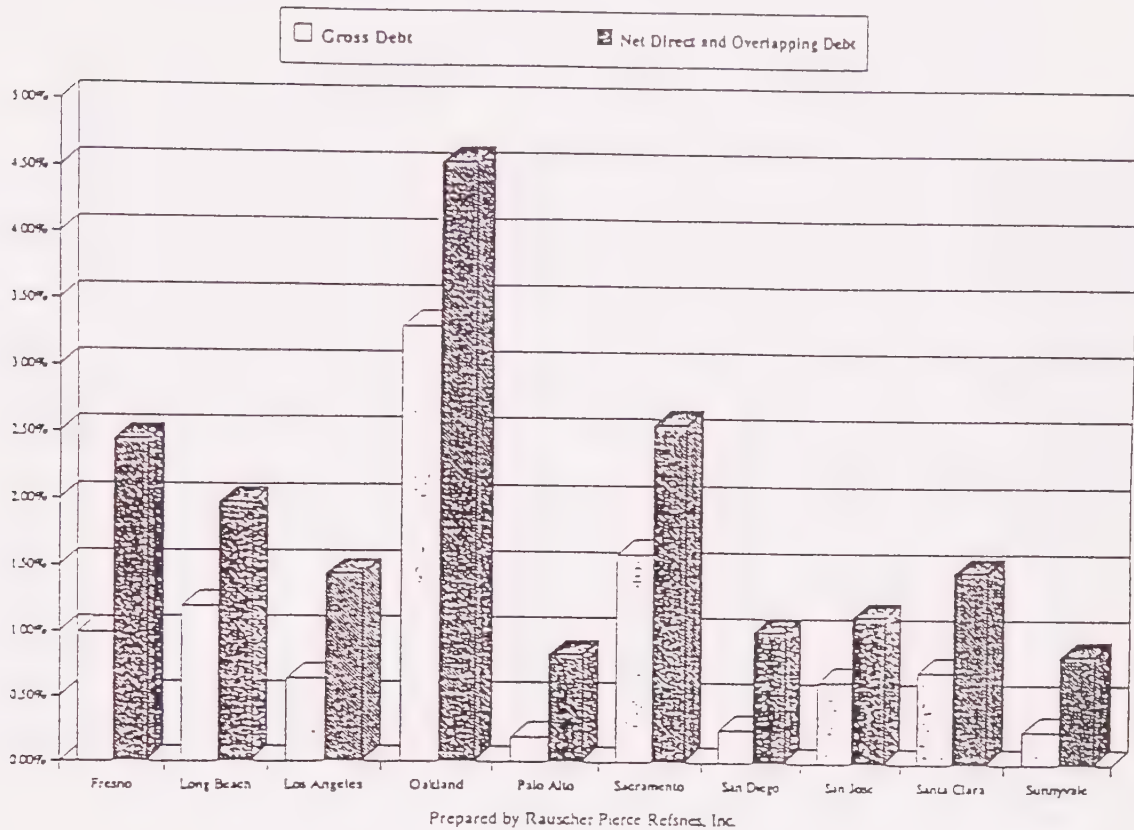
11). To save expenditures of approximately \$300,000 a year the subcommittee recommends a continuation of the Voluntary Leave Program instituted during the current fiscal year. Retain the "staggered impact" system as was done over the Christmas Holidays in 1992, i.e. employees take time off without losing salary at the time but have their paychecks debited one day per month for every day they take off.

12). The subcommittee notes that expenditures for "Public Support" have increased from \$18,679,735 in FY 1989-90 to \$22,608,385. This is an increase of 21% in four years, or 5% a year. The subcommittee, in reviewing the grantees and purposes of the grants finds this to be an unjustifiable rate of expenditure growth. The subcommittee recommends that expenditures for FY 1993-94 be held at the same amount as for FY 1989-90, which will result in saving \$3.9 million in excessive expenditure. (See; p. F531, Adopted Policy Budget, FY 1992-93).

13). The subcommittee recommends that expenditures for debt service be held in check, because such expenditures now total about 10% of the all funds budget. Debt service expenditures have grown 1,251.1% from 1983 to the present -- \$3,444,000 in 1983 to \$46,532,000 according to page 158, Table 2, (CAFR for FY ended June 30, 1992). Expressed as a percentage of the all-funds budget, Oakland's expenditures for debt service are higher than the norms for comparative analysis, taken from "Budget Symposium of California's Ten Largest Cities, April 29, 1992, Hosted by: City of Oakland, Henry L. Gardner, City Manager," graphically illustrates Oakland's debt burden, compared to the other major cities in California.

COMPARATIVE ANALYSIS - Debt Burden as percent of Assessed Valuation

12



Assertions that "debt doesn't matter as long as there is a revenue stream to support it," as voiced by some city staffers, is a non-sequitur at best and pure sophistry at worst. Of course there is a "revenue stream." But the same is true for the other jurisdictions. It is axiomatic that a public agency is not able to market its debt without a revenue stream. While much attention is focused on the federal debt burden -- .14 out of every dollar of expenditures -- much less seems to be focused on Oakland's +/- .10 out of every dollar of expenditures.

14). The city is needlessly spending a quarter of a million dollars in direct and indirect costs for "legislative representation". Cancel the city's contract for \$91,730 per year with Kenneth J. Emanuels for "legislative advocacy" in Sacramento and the contract for \$120,000 with Washington & Christian Law Firm for "federal legislative services" in Washington, D.C.

Oakland is a member of the National League of Cities, the League of California Cities, the United States Conference of Mayors and the International City Management Association. The Mayor of Oakland is a member of the Board of Directors of the League of California Cities, (nationally recognized as one of the most effective municipal legislative advocacy organizations in the nation) and the Association of Bay Area Governments.

Additionally, the city pays for memberships in such organizations as the International Association of Chiefs of Police, the International Association of Firefighters, the Government Finance Officers Association, American Public Works Association, Association of Local Housing Finance Agencies, American Planning Association, American Society for Public Administration, International Personnel Management Association, National Institute of Municipal Law Officers, National Recreation and Park Association, etc.

All these organizations regularly and systematically publish and distribute legislative information. The League of California Cities, for example, publishes a weekly "Legislative Bulletin" while the state legislature is in session; as do the National League of cities and the U.S. Conference of Mayors for the Congress. Clearly, there is no legislative activity at the regional, state or national level of which the city is unaware and about which it cannot secure the necessary information to make a policy or advocacy decision. It is seldom, if ever, that Oakland's position on legislation would differ from California cities in general and cities in its population class in particular. The subcommittee's research revealed no recent instance of legislative activity that resulted either in the passage of legislation Oakland desired or the defeat of undesirable legislation that pertained particularly and solely to Oakland. Legislation or administrative action which Oakland supported was always supported by other cities in its population class. Legislation or administrative action which Oakland opposed was always opposed by other cities in its population class.

15). The Multiple Purpose Job Analysis division should be eliminated. The savings would be at least a quarter of a million dollars a year. The subcommittee notes that the five-year project is now completed with the resultant expenditure of untold millions of dollars occasioned by the fact that over 1,000 employees were reclassified in the studies -- all of them upwards. Not a single employee was reclassified downward which would have resulted in lessened expenditures for salaries and fringes.

16). The city's expenditures for energy are higher than they should be. It is recommended that the city cooperate with PG&E by taking advantage of their free energy inventory and similar programs which would entitle the city to participate in PG&E's rebate program(s).

SECTION THREE: EXCESSIVE EXPENDITURES RESULTING FROM PRESENT CITY POLICIES

Health Care Policy

Currently, many city employees are double-covered for health benefits because they take the city's plan and their spouse's plan. This does not refer to instances where both partners work for the city because PERS prohibits double coverage through a non-PERS plan, city employees should be required to certify that their spouses are not covered by health benefits from their non-city employer. By a change in policy, a program should be implemented whereby the employees may decline city coverage and take the alternate benefit, usually a employer contribution to a deferred compensation program. Considering that the city is paying \$318/month for medical for everyone with one dependent and \$423/month for employees with two or more dependents, even if the alternative benefit were a couple of hundred dollars a month, the savings would be substantial -- or as much as \$750,000 a year if dental and vision coverage are included.

Tax and implications for medical retirees would need to be covered in "meeting and conferring," under the Myers, Miliias, Brown Act.

Vacation & Sick Leave Policy: The Golden Handshake

The subcommittee strongly recommends a revamping of the city's present policy concerning vacation and sick leave accrual. Presently, city employees may accumulate vacation days without limit and up to one third of accrued sick leave, which they are entitled to "cash-out" as a "golden handshake" upon termination, retirement or resignation. The subcommittee's research revealed this to be the most generous policy in comparison with other cities in its population class. Indeed, it is the only one of its kind among those cities.

Currently, the city records \$15,253,000 in its Longterm Obligations Account, in accordance with GAAP guidelines, to fund the golden handshakes. Over the past several fiscal years, approximately \$3.5 million has been annually appropriated from the city's hard-pressed General Purpose Fund, to pay for annual cash-outs. The subcommittee's research also revealed that the cash-out is not at the salary at which the benefit was "earned," but is at the actual, higher salary at the time for the employee's departure from the city's employment.

For example, if an employee earns 99 days of vacation while serving as a patrolman and 1 day while serving as Chief of Police, the entire 100 days is cashed out at the chief's salary.

The subcommittee also notes that sick leave is not properly considered as a cash benefit. Sick leave enables an employee to maintain her/his salary and fringe benefits during periods of illness or catastrophic illness. Most cities in California consider sick leave in this light, not as a cash benefit. They allow employees to accumulate as many sick leave (authorized) days per month or per year of employment, but do not allow them to cash out the benefit upon retirement, resignation or termination.

The subcommittee does not desire to deny current employees the benefits they currently have. Accordingly, we make the following recommendations for policy change:

a) All employees should be encouraged to "re-create" from their arduous duties by taking earned vacation time. The subcommittee recommends that the policy be changed to mandate that those employees who have accumulated more than thirty days of vacation time, be required to take them over the next three years of employment.

b) During and after the recommended three year period, employees should not be allowed to accumulate vacation time, for which a cash-out is paid, in excess of thirty days, which the subcommittee believes to be a reasonable cash-out benefit, as opposed to the unreasonable present policy of unlimited accumulation for cash-out upon retirement, resignation or termination.

c) Employees currently working for the city or employed in the future should be allowed to accumulate as many sick leave days as the present policy authorizes per month or per year. But, the present policy of cashing out one third of sick leave days should be abandoned.

These policy changes will reduce the annual \$3.5 million appropriation by at least half, saving the city's General Purpose Fund at least \$1.5 million per year for the immediate future and no less than \$2 million a year for the indefinite future as the workforce ages and salaries increase.

Retirement Contribution Policy

The subcommittee recommends that the present policy which requires the city to pay both the "employer's" and "employee's" share of PERS retirement for those earning salaries of \$62,500 per year or more be abandoned. The subcommittee would find no logic in the present policy for highly paid managerial personnel. The present policy was adopted many years ago when Oakland's salaries were below those for comparable cities. It was adopted in-lieu of a salary increase which the city, at the time, could not afford. Blind adherence to a policy that may have made sense at one time but which makes no sense today is indefensible. Oakland's salaries are not only comparable but for managerial personnel are above the norms for comparable cities in its population class in California, the more especially so as a result of the five year Multi Purpose Job Analysis program which re-classified approximately 1,000 employees upwards.

There are, presently, at least 232 employees earning over \$62,500/year, at least 10 of whom take home in salary more than the Governor of any state in the nation. The subcommittee could find no reason to conclude that these employees, many of whom are taking advantage of the city's deferred compensation program, cannot afford to pay the "employee's share" for their own retirement. Excluding fringes, salaries for these 232 employees total \$17,060,821.35, or required to pay the employee's share of CALPERS, because they are fully financially able to do so. At least three dozen of these employees make more than \$50/hour with two dozen making at least \$1.00 per minute of employment.

The present policy results in excessive expenditures of more than \$1.5 million per year, or just slightly less than is expected to be received from the new tax to support the Fire Suppression Special Assessment District.

Hiring Freeze Policy

The subcommittee recommends that the city adopt a true hiring freeze, rather than the present policy of a "select hiring freeze" that applies to only those employees paid from the General Purpose Fund -- one half of the city's All-funds budget. The subcommittee is well aware that city government is labor intensive.

However, its research reveals that "personnel related costs" for Oakland either as a percentage of the All-funds Budget or General Purpose Fund Budget is higher than for comparable cities in its population class in California, despite Oakland's being less a full-service cities than all the others. It is always incumbent on city councils to make a reality check to see if its policies are achieving their goals and objectives. The subcommittee finds that the present selective hiring freeze is not meeting the council's goals. We quote from an Interoffice Letter to the City Manger, from the Budget Office, "Year end Revenue and Expenditure Report," February 2, 1992:

"As of the end of the year, department to fill 183 vacant positions. Of these, 72.31 full time employees were funded by sources other than the General Fund and were exempted from the hiring freeze. Of the remaining 110.69 General Fund hiring requests, 46.74 were exempted and 63.95 were frozen."

In short, during the time when a hiring freeze has been Council policy, two out of every three vacancies were filled and only one-third were frozen -- 63.95 were frozen out of a total request for 183 new employees.

The hiring freeze is broke. A new policy is required to fix it. In a letter to the Chair of the subcommittee, March 12, 1993, p. 1, the Mayor stated: "The number of employees shown in the CAFR (Comprehensive Annual Financial Report for the City of Oakland), reflects actual employees not FTEs (fulltime equivalents). FTE is a budgetary term and has not been used in any of the four previous CAFRs."

Using the Mayor's (and commonly accepted) definition, the subcommittee concludes that excessive personnel related expenditures are occurring despite the so-called hiring freeze. the city since the fiscal year ending June 30, 1989, has added 1.3 new employees every working day!

CAFR FY ended 30 June 89, p. 1753,945 employees
CAFR FY ended 30 June 92, p. 1805,332 employees

Total New Employees added or period shown: 1,387 employees
Total number of working days in period, (260x4): 1,040

Number of new employees added per working day: 1.3.

Excessive expenditures can never be brought under control with this employment policy. These numbers were confirmed as late as April 20, 1993, in an interoffice letter to the City Manager, from Office of Corporate Information Services, which states:

"The City of Oakland employs over 5,000 people who provide a wide range of services to its citizens.: (p.2)

Budget Format Policy

The subcommittee is less impressed with the "Certificate of Excellence" awarded by the Government Finance Association (GFOA) than is the citizenry, press and city council. These Certificates are not particularly hard to receive, as is noted in the April 1993, issue of Government Finance Review, published by GFOA, p. 13:

"The budget awards program received 113 applications for the award in its first year and has experienced steady growth in each of the years since. In 1992, 630 entries were submitted for review under the program and 80 percent of submitting entities received the budget award."

The subcommittee suggests that it is long since past time for the Council implement the will and mandate of the voters of the city, by abandoning the present basically line items budget. In November, 1988, the voters of Oakland approved Measure V, which stated the city must develop and put into place "... a budget that conforms to modern budget practice and procedures." This mandate has never been followed with the result that there is a continuation of excessive expenditures stemming, in part, from that failure. Because the budget format is precisely and identically the same as it was before Measure V was adopted, there only one of two logical conclusions are possible. Either the city had a budget that conformed to "modern budget practices and procedures" or it did not. If it did, then why were the voters told that passage of Measure V would achieve that result. If it did not, when will the voters be implemented?

The subcommittee believes that excessive expenditures can be materially reduced by adopting a modern budget -- "performance budget," "value based budget" (as is currently in use by Alameda County), "Measurement/evaluation budget," etc.

Policy to Create and Maintain a City Department of Health
& Human Services

No other city in its population class in California maintains such a Department, basically duplicating county functions. The subcommittee is aware that the bulk of the department's funding comes from sources other than the General Purpose Fund.

Never-the-less, it is proposed that for FY 1993-94 that \$1.3 million from the General Purpose Fund go to this department along with an additional \$579,000 from the Oakland Redevelopment Agency, (ORA). The subcommittee believes that this \$1,879,000 can be put to better use elsewhere. The subcommittee notes that this department grew from 0 employees three years ago to 108 FTEs presently and recommends its abolition with its duties placed in other departments and that it employ no one whose salary in whole or part comes from the General Purpose Fund or ORA.

Policy With Regard to Using ORA Funds for General Department
Support

The subcommittee notes with alarm that the proposed budget for FY 1993-94 establishes a new "record" for using ORA funds for general purposes and to support other departments. The proposed budget calls for the skimming of \$13,379,809 (more than a million dollars a month) from ORA, as follows:

Department-----Amount

Office of the Mayor	\$ 175,158
Office of the City Council ...	483,886
Office of the City Manager ...	1,032,376
Office of the Attorney	1,175,237
Office of the Auditor	151,852
Office of the City Clerk	397,169
Marketing & Public Relations .	185,980
Office of Finance	230,567
Police Department	1,469,201
Library	100,715
Dept. of Health & Human Svcs..	579,985
Office of Planning and Bldg...	65,945
Office of Public Works	495,737
Housing & Neighborhood Dev....	1,446,964
Office of Econ. Dev. & Emp....	4,144,237
Non-Departmental Pub. Supp....	1,244,000

16 Departments \$ 13,379,809

Policy of Maintaining a City Jail

Oakland is the only city in its population class in California that maintains and operates a jail (other than a "holding tank"). The subcommittee recommends that the jail be closed. Operation and maintenance of jails in California is a county, not a municipal function. The subcommittee's research indicates that the city can save upwards of \$2,000,000 a year with not offsetting disadvantages. Presently, the North Oakland County jail facility, which is less than one block from the city's jail is not operating at anywhere near capacity. The city could make an arrangement with the county Sheriff to house its prisoners there just as every other city in Alameda County does for its prisoners housed there in Santa Rita.

As the budget is presently formatted, it is quite literally, absolutely impossible to ferret out the true costs of operating the jail. The subcommittee has reason to believe that the true costs are approximately \$5.5 million a year. There are five sergeants and one lieutenant assigned fulltime to the jail.

The proposed FY 1993-94 budget proposal from the city manager calls for the lay-off of several sworn offices, who can be replaced by these sworn officers.

As noted, there are no budget details for the jail within the budget presentation for the Police Department, "Services Division," within "Police Services." In addition to the five sergeants and one lieutenant employed fulltime in the jail there are at least 102 other persons employed there: 1 senior cook, 5 senior jailers, 71 jailers, 9 jail utility workers, 5 jail cooks, 7 jail cook assistants, and 5 jailers III.

In addition to these personnel costs, there are costs for utilities, food and drink for inmates and staff, miscellaneous costs for drug testing, fingerprinting, etc., janitorial supplies, etc. The jail is a big and costly operation. Despite the subcommittee's efforts to obtain specific costs from the city manager by a letter to him dated April 13, 1993, after he had publicly promised the full Chamber of Commerce Committee on Government Operations when he met with them on April 9, 1993, that he would; we have not been able to get specific dollar amounts. Our letter remains unanswered.

The subcommittee's research revealed that the amount of money received by Oakland for housing prisoners from other jurisdictions has been declining in recent years. During the current fiscal year the amount expected of receipt to \$1.3 million. The proposed budget for FY 1993-94 presupposes a like amount -- \$1.3 million -- as receipts for next year. This amount, of course, has to be "credited" against the "dept" cost of operating and maintaining the jail.

Similarly, the subcommittee positioned one trip to Santa Rita per day for various purposes such as interrogating prisoners. While this could be obviated either by housing prisoners in the North Oakland jail or asking the Sheriff to transport them into Oakland on one of his agency's several daily trips from Santa Rita for prisoner buses; we have made the assumption noted.

So, this would add a "cost" not presently found in the jail budget of \$4,745 for "mileage" -- (365 days x 50 miles x .26 mile).

Given these facts and the city manager's failure to provide the requested budgetary information including the fact that our letter specifically stated "... the Subcommittee would be appreciative of any additional comments you would care to make concerning the jail which the city maintains, "we have every reason to be assured that our recommendation to close the jail would result in at least a reduction of excessive expenditures of +/- \$2 million a year from the city's hard-pressed General Purpose Fund. The subcommittee believes that if city management had readily at hand a defensible cost/benefit to refute the subcommittee's claim, it would have been provided to it.

SECTION FOUR: RECOMMENDATIONS PREVIOUSLY SUBMITTED (1988) AND NOT ACTED ON

In concluding its report, the subcommittee acknowledges the work and dedication of the former city Operations Committee of the Oakland Chamber of Commerce and notes those recommendations to reduce expenditures which have not yet been acted on or repeated above in this report:

"Review of the City's "fringe benefit" policies"

"The subcommittee (on Financial Management) recommends that productivity can be increased by moving to a 40 hour week for those of its employees now on a 37 1/2 hour work week" (This recommendation becomes all the more telling upon realization that certain employees are compensated with an extra week of vacation for uncontrollable, uncompensated overtime).

"The subcommittee finds that the city is above the norms (in number of employees in various departments for cities of comparable size in California)..."

"The subcommittee believes... that the number of city funds (as of 1993 totalling over 100) can expeditiously be reduced by forty percent."

"The subcommittee believes that the city can reduce its exposure and costs by joining a pooled insurance program such as many cities in California do."

"The subcommittee repeats its previous recommendation concerning changes in the sales tax division, in the belief that the city is not collecting all that it is legally and reasonably entitled to."

"The subcommittee recommends that the city (to more adequately balance revenue with expenditure) make more vigorous efforts to collect delinquent taxes. The city's average collections run approximately 2% below California city norms."

"The subcommittee recommends that more vigorous efforts be made to make certain that all corporations, partnerships and persons doing business in Oakland have a business license and pay the requisite tax. The city should do this in at least three ways: (1) check all Yellow Pages for advertisements that show operations in Oakland, (2) demand from PacBell a listing of commercial phone numbers in Oakland and cross-check these against business license tax holders using the "reverse directory," (3) contract with the Franchise Tax Board for monthly report on resale licenses it issues in Oakland".

RESPECTFULLY SUBMITTED: May 10, 1993

TABLE 7. CITIES--CONTINUED

CLASSIFICATION OF CITY EXPENDITURES, APPROPRIATION LIMIT AND TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT APPLICABLE TO FISCAL YEAR 1990-91 AND ASSESSED VALUATION AND PROPERTY TAXES ALLOCATED AND LEVIED APPLICABLE TO FISCAL YEAR 1991-92

(POPULATION OVER 250,000)

LONG BEACH
TOTAL EXPENDITURE
FUNCTIONAL REVENUES
NET EXPENDITURE

GENERAL GOVERNMENT		LEGISLATIVE		MANAGEMENT AND SUPPORT		PUBLIC SAFETY		POLICE		FIRE		EMERGENCY MEDICAL SERVICES		ANIMAL REGULATION		METRO ABATEMENT		STREET LIGHTING		DISASTER PREPAREDNESS		OTHER		TRANSFORMATION		STREETS, HIGHWAYS, AND STORM DRAINAGE		PARKING FACILITIES		PUBLIC TRANSIT		AIRPORTS		OTHER		COMMUNITY DEVELOPMENT		CONSTRUCTION AND ENGINEERING		RECREATION ENFORCEMENT		REDEVELOPMENT		HOUSING		EMPLOYMENT		COMMUNITY PROMOTION		OTHER		PHYSICAL & MENTAL HEALTH		HOSPITALS & SANITARIUMS		SOLID WASTE		CEMETERIES		OTHER		CULTURAL AND RECREATION		PARKS AND RECREATION		MARINA AND WHARFS		LIBRARIES		MUSEUMS		GOLF COURSES		SPORTS ARENAS/STADIUMS		COMMUNITY CENTER/AUDITORIUMS		OTHER		PUBLIC UTILITIES		WATER		ELECTRIC		OTHER		TOTAL EXPENDITURES		FOOTNOTE LEGEND		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES 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LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES 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TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE		1991-92 ASSESSED VALUATION		1991-92 PROPERTY TAXES ALLOCATED AND LEVIED		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES LEVIED FOR DEBT		SECURED AND UNSECURED		HOMECOMINGS		PROPERTY TAXES ALLOCATED		SECURED AND UNSECURED		HOMECOMINGS		TOTAL PROPERTY TAXES		ALLOCATED AND LEVIED		VOTER APPROVED TAX RATE	
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TABLE 3. CITIES--CONTINUED

CLASSIFICATION OF CITY EXPENDITURES, APPROPRIATION LIMIT AND TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT APPLICABLE TO FISCAL YEAR 1990-91 AND ASSESSED VALUATION AND PROPERTY TAXES ALLOCATED AND LEVIED APPLICABLE TO FISCAL YEAR 1991-92

FUNCTIONAL ACTIVITY	EXPENDING	FOOTNOTE LEGEND	OAKLAND		SACRAMENTO		EXPENDING	FOOTNOTE LEGEND	EXPENDING	FOOTNOTE LEGEND
			REVENUE	EXPENDITURE	REVENUE	EXPENDITURE				
GENERAL GOVERNMENT			18,885,189	19,499,169	11,057,407	12,779,789			11,130,196	11,130,196
LEGISLATIVE			47,221,736	46,105,041	41,807,335	41,179,784			46,987,209	46,987,209
MANAGEMENT AND SUPPORT			9,348,669	9,348,669						
PUBLIC SAFETY			1,139,264	36,474,831	61,724,015	935,357			13,703,880	58,955,887
POLICE			88,401,012	89,777,276	32,262,445	62,659,772			58,955,887	58,955,887
FIRE			944,119	8,819,740	42,460,287	35,617,098			1,448,439	34,168,439
ANIMAL REGULATION										
EMERGENCY MEDICAL SERVICES										
WATER			31,463,219	32,729,740	35,251,167	35,617,098			31,463,219	31,463,219
STREETS, HIGHWAYS, AND STORM DRAINAGE			2,708,544	39,495,810	16,423,001	11,853,672			20,642,894	20,642,894
STREET TREES & LANDSCAPING			3,196,212	3,196,212	3,197,775	3,197,775			22,038	22,038
PARKING FACILITIES			860,807	9,139,104	9,139,104	7,638,362			17,430,036	17,430,036
PUBLIC TRANSIT			13,375,185	38,489,573	13,375,185	17,430,036			17,430,036	17,430,036
PORTS AND HARBOURS			3,437,445	30,967,846	8,302,022	650,736			650,736	650,736
OTHER										
COMMUNITY DEVELOPMENT			10,958,250	7,776,754	5,721,408	4,332			5,816,947	5,816,947
CONSTRUCTION AND ENGINEERING			189,767	10,508,454	6,570,512	6,570,512			11,767,832	11,767,832
REGULATION (ENFORCEMENT)			10,421,622	10,508,454	3,208,599	7,299,957			4,049,021	4,049,021
HOUSING			44,904	23,237,766	19,457,099	1,935,858				
EMPLOYMENT PROMOTION			29,192,862	19,457,099	3,780,667	1,935,858				
OTHER			3,619,328	3,619,328	3,594,818	104,042			104,042	104,042
HEALTH			205,017	567,826	112,369					
PHYSICAL & MENTAL HEALTH										
HOSPITALS & SANITARIUMS			174,768	174,768	1,021,808	1,021,808			24,024,861	24,024,861
SOLID WASTE			10,300,644	12,412,801	1,964,661	8,240,013			9,509,959	9,509,959
CEMETERIES										
OTHER										
CULTURE AND RECREATION			20,224,594	14,353,961	6,522,995	8,080,425			9,156,242	22,991,941
PARKS AND RECREATION			19,037,372	14,353,961	6,522,995	8,080,425			9,156,242	22,991,941
MUSEUMS			8,087,467	8,103,570	1,644,188	1,644,188			8,087,467	8,087,467
LIBRARIES			8,125,211	8,203,598	8,203,598	2,423,046			1,805	1,805
GOLF COURSES										
SPORTS ARENAS/STADIUMS										
COMMUNITY CENTERS/AUDITORIUMS			8,243,468	8,243,468	9,024,188	3,617,734			4,611,685	4,611,685
OTHER										
PUBLIC UTILITIES			21,743,328	4,208,055	17,535,283	4,208,055			21,743,328	21,743,328
GAS										
ELECTRIC										
OTHER										
OTHER			35,448,669	37,312,095	1,005,283	1,005,283			1,006,318	1,006,318
TOTAL EXPENDITURES			157,644,009	157,644,009	129,449,646	137,134,164			157,644,009	157,644,009
FOOTNOTE LEGEND										
(1) PAID CITY EMPLOYEES										
(2) CONTRACT WITH PRIVATE AGENCY										
(3) CONTRACT WITH PUBLIC AGENCY										
(4) CONTRACT WITH PRIVATE AGENCY										
(5) SERVICE NOT PROVIDED WITHIN CITY										
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CITY OF OAKLAND - SEE FOOTNOTES

APPROPRIATION LIMIT AS OF JUNE 30, 1991

STATE ASSESSED	156,688,159	PROPERTY TAXES ALLOCATED	156,688,159
LOCALLY ASSESSED	19,886,192,770	SECURED AND UNSECURED	1,263,155
LESS EXEMPTIONS	1,371,925,923	PROPERTY TAXES LEVIED FOR DEBT	22,958,493
OTHER	937,461,531	RELIEF	637,103
TOTAL ASSESSED VALUE	314,339,272,976	TOTAL PROPERTY TAXES	373,323,235
NET ASSESSED VALUE		VOTER APPROVED TAX RATE	00.13300

1991-92 ASSESSED VALUATION

STATE ASSESSED	156,688,159	PROPERTY TAXES ALLOCATED	156,688,159
LOCALLY ASSESSED	19,886,192,770	SECURED AND UNSECURED	1,263,155
LESS EXEMPTIONS	1,371,925,923	PROPERTY TAXES LEVIED FOR DEBT	22,958,493
OTHER	937,461,531	RELIEF	637,103
TOTAL ASSESSED VALUE	314,339,272,976	TOTAL PROPERTY TAXES	373,323,235
NET ASSESSED VALUE		VOTER APPROVED TAX RATE	00.13300

APPROPRIATION LIMIT AS OF JUNE 30, 1991

TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991

1991-92 ASSESSED VALUATION

1991-92 ASSESSED VALUATION

1991-92 ASSESSED VALUATION

1991-92 ASSESSED VALUATION

1991-92 ASSESSED VALUATION

CLASSIFICATION OF CITY EXPENDITURES, APPROPRIATION LIMIT AND TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT APPLICABLE TO FISCAL YEAR 1990-91 AND ASSESSED VALUATION AND PROPERTY TAXES ALLOCATED AND REVISED APPLICABLE TO FISCAL YEAR 1991-92

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[illegible]

VOTER APPROVED TAX RATE-----
880,095,412
880,195,471

TABLE 7. CITIES
(POPULATION OVER 250,000)

CLASSIFICATION OF CITY EXPENDITURES, APPROPRIATION LIMIT AND TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT YEAR 1991-92
ASSESSED VALUATION AND PROPERTY TAXES ALLOCATED AND LEVIED APPLICABLE TO FISCAL YEAR 1991-92

GENERAL GOVERNMENT									
FUNCTION ACTIVITY	OPERATING EXPENDITURE	FOOT-NOTES	CAPITAL OUTLAY	TOTAL EXPENDITURE	REVENUE	FUNCTIONAL EXPENDITURE	NET EXPENDITURE	REVENUE	NET
LEGISLATIVE	17,379,454			17,379,454	17,490,819	17,490,819		17,490,819	
MANAGEMENT AND SUPPORT	11,711,429			11,711,429	13,954,456	13,954,456		13,954,456	
PUBLIC SAFETY	50,303,117			50,303,117	6,966,286	57,269,403		57,269,403	
POLICE					509,546	22,051,956		22,051,956	
FIRE	22,242,642			22,242,642	2,813,582	25,056,224		25,056,224	
EMERGENCY MEDICAL SERVICES					2,813,582	2,813,582		2,813,582	
ANIMAL REGULATION					211,953	211,953		211,953	
STREET LIGHTING					4,427,766	4,427,766		4,427,766	
DISASTER PREPAREDNESS					62,779	62,779		62,779	
OTHER					133,919	133,919		133,919	
TRANSPORTATION									
STREETS, HIGHWAYS, AND STORM DRAINAGE	9,741,436			9,741,436	9,865,995	13,490,112		13,490,112	
STREET TREES & LANDSCAPING									
PARKING FACILITIES									
PUBLIC TRANSIT									
AIRPORTS									
PORTS AND HARBORS									
OTHER									
COMMUNITY DEVELOPMENT	4,380,557			4,380,557	4,269,244	326,222		326,222	
PLANNING									
CONSTRUCTION AND ENGINEERING	10,031,876			10,031,876	7,705,445	2,326,431		2,326,431	
RECREATION	6,428,810			6,428,810	11,022,981	20,383,931		20,383,931	
HOUSING	19,458,831			19,458,831	20,030,482	1,372,848		1,372,848	
EMPLOYMENT	1,370,006			1,370,006	1,374,006	4,000		4,000	
OTHER									
HEALTH									
PHYSICAL & MENTAL HEALTH									
HOSPITALS & SANITARIUMS									
SOLID WASTE	27,331,045			27,331,045	24,429,458	2,901,587		2,901,587	
CEMETERIES	691,449			691,449	728,279	36,830		36,830	
OTHER									
CULTURE AND RECREATION	13,881,423			13,881,423	11,563,509	2,317,914		2,317,914	
PARKS AND WHARFS									
MUSEUMS	5,608,293			5,608,293	5,615,017	6,722		6,722	
GOLF COURSES									
SPORTS ARENAS/STADIUMS	3,436,981			3,436,981	3,435,946	1,035		1,035	
COMMUNITY CENTER/AUDITORIUMS	54,517,954			54,517,954	37,722,147	16,795,807		16,795,807	
OTHER									
PUBLIC UTILITIES									
ELECTRIC	18,484,000			18,484,000	24,315,000	5,831,000		5,831,000	
GAS									
OTHER									
TOTAL EXPENDITURES	144,120,355			144,120,355	137,179,421	6,940,934		6,940,934	
FOOTNOTE LEGEND: (P)PAID CITY EMPLOYEES, (L)CITY VOLUNTEERS, (C)CONTRACT WITH PUBLIC AGENCY, (S)CONTRACT WITH PRIVATE AGENCY, (O)SERVICE NOT PROVIDED WITHIN CITY.									
1991-92 ASSESSED VALUATION									
STATE ASSESSED	117,183,917			117,183,917	118,190,571	333,304		118,523,875	
LOCALLY ASSESSED	15,442,283,297			15,442,283,297	15,442,283,297	333,304		15,442,616,601	
PROPERTY TAXES ALLOCATED									
SECURED AND UNSECURED									
HOMEOWNERS	115,639,511,314			115,639,511,314	115,639,511,314	333,304		115,639,844,618	
LESS EXEMPTIONS:									
SECURED AND UNSECURED									
PROPERTY TAXES LEVIED FOR DEBT	3236,149,079			3236,149,079	3236,149,079	333,304		3236,482,383	
RELIEF	318,307,423			318,307,423	318,307,423	333,304		318,640,727	
HOMEOWNERS PROPERTY TAX									
TOTAL PROPERTY TAXES	3534,436,704			3534,436,704	3534,436,704	666,608		3535,103,312	
NET ASSESSED VALUE	115,103,034,610			115,103,034,610	115,103,034,610	666,608		115,103,701,218	
APPROPRIATION LIMIT AS OF JUNE 30, 1991									
TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991									
117,009,283				117,009,283	121,809,283	4,800,000		126,609,283	
00.003010				00.003010	00.003010	00.003010		00.003010	
VOTER APPROVED TAX RATE									
119,230,151				119,230,151	119,230,151	11,912		131,142,063	
11.912				11.912	11.912	694,464		122,056,527	
694,464				694,464	694,464	11,912		133,970,991	
PROPERTY TAXES LEVIED FOR DEBT									
SECURED AND UNSECURED									
HOMEOWNERS	115,639,511,314			115,639,511,314	115,639,511,314	11,912		115,639,523,226	
LESS EXEMPTIONS:									
SECURED AND UNSECURED									
PROPERTY TAXES LEVIED FOR DEBT	3236,149,079			3236,149,079	3236,149,079	11,912		3236,160,991	
RELIEF	318,307,423			318,307,423	318,307,423	11,912		318,319,335	
HOMEOWNERS PROPERTY TAX									
TOTAL PROPERTY TAXES	3534,436,704			3534,436,704	3534,436,704	23,824		3534,460,528	
NET ASSESSED VALUE	115,103,034,610			115,103,034,610	115,103,034,610	23,824		115,103,058,434	
APPROPRIATION LIMIT AS OF JUNE 30, 1991									
TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991									
117,009,283				117,009,283	121,809,283	4,800,000		126,609,283	
00.003010				00.003010	00.003010	00.003010		00.003010	
VOTER APPROVED TAX RATE									
119,230,151				119,230,151	119,230,151	11,912		131,142,063	
11.912				11.912	11.912	694,464		122,056,527	
694,464				694,464	694,464	11,912		133,970,991	
PROPERTY TAXES LEVIED FOR DEBT									
SECURED AND UNSECURED									
HOMEOWNERS	115,639,511,314			115,639,511,314	115,639,511,314	11,912		115,639,523,226	
LESS EXEMPTIONS:									
SECURED AND UNSECURED									
PROPERTY TAXES LEVIED FOR DEBT	3236,149,079			3236,149,079	3236,149,079	11,912		3236,160,991	
RELIEF	318,307,423			318,307,423	318,307,423	11,912		318,319,335	
HOMEOWNERS PROPERTY TAX									
TOTAL PROPERTY TAXES	3534,436,704			3534,436,704	3534,436,704	23,824		3534,460,528	
NET ASSESSED VALUE	115,103,034,610			115,103,034,610	115,103,034,610	23,824		115,103,058,434	
APPROPRIATION LIMIT AS OF JUNE 30, 1991									
TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991									
117,009,283				117,009,283	121,809,283	4,800,000		126,609,283	
00.003010				00.003010	00.003010	00.003010		00.003010	
VOTER APPROVED TAX RATE									
119,230,151				119,230,151	119,230,151	11,912		131,142,063	
11.912				11.912	11.912	694,464		122,056,527	
694,464				694,464	694,464	11,912		133,970,991	
PROPERTY TAXES LEVIED FOR DEBT									
SECURED AND UNSECURED									
HOMEOWNERS	115,639,511,314			115,639,511,314	115,639,511,314	11,912		115,639,523,226	
LESS EXEMPTIONS:									
SECURED AND UNSECURED									
PROPERTY TAXES LEVIED FOR DEBT	3236,149,079			3236,149,079	3236,149,079	11,912		3236,160,991	
RELIEF	318,307,423			318,307,423	318,307,423	11,912		318,319,335	
HOMEOWNERS PROPERTY TAX									
TOTAL PROPERTY TAXES	3534,436,704			3534,436,704	3534,436,704	23,824		3534,460,528	
NET ASSESSED VALUE	115,103,034,610			115,103,034,610	115,103,034,610	23,824		115,103,058,434	
APPROPRIATION LIMIT AS OF JUNE 30, 1991									
TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991									
117,009,283				117,009,283	121,809,283	4,800,000		126,609,283	
00.003010				00.003010	00.003010	00.003010		00.003010	
VOTER APPROVED TAX RATE									
119,230,151				119,230,151	119,230,151	11,912		131,142,063	
11.912				11.912	11.912	694,464		122,056,527	
694,464				694,464	694,464	11,912		133,970,991	
PROPERTY TAXES LEVIED FOR DEBT									
SECURED AND UNSECURED									
HOMEOWNERS	115,639,511,314			115,639,511,314	115,639,511,314	11,912		115,639,523,226	
LESS EXEMPTIONS:									
SECURED AND UNSECURED									
PROPERTY TAXES LEVIED FOR DEBT	3236,149,079			3236,149,079	3236,149,079	11,912		3236,160,991	
RELIEF	318,307,423			318,307,423	318,307,423	11,912		318,319,335	
HOMEOWNERS PROPERTY TAX									
TOTAL PROPERTY TAXES	3534,436,704			3534,436,704	3534,436,704	23,824		3534,460,528	
NET ASSESSED VALUE	115,103,034,610			115,103,034,610	115,103,034,610	23,824		115,103,058,434	
APPROPRIATION LIMIT AS OF JUNE 30, 1991									
TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991									
117,009,283				117,009,283	121,809,283	4,800,000		126,609,283	
00.003010				00.003010	00.003010	00.003010		00.003010	
VOTER APPROVED TAX RATE									
119,230,151				119,230,151	119,230,151	11,912		131,142,063	
11.912				11.912	11.912	694,464		122,056,527	
694,464				694,464	694,464	11,912		133,970,991	
PROPERTY TAXES LEVIED FOR DEBT									
SECURED AND UNSECURED									
HOMEOWNERS	115,639,511,314			115,639,511,314	115,639,511,314	11,912		115,639,523,226	
LESS EXEMPTIONS:									
SECURED AND UNSECURED									
PROPERTY TAXES LEVIED FOR DEBT	3236,149,079			3236,149,079	3236,149,079	11,912		3236,160,991	
RELIEF	318,307,423			318,307,423	318,307,423	11,912		318,319,335	
HOMEOWNERS PROPERTY TAX									
TOTAL PROPERTY TAXES	3534,436,704			3534,436,704	3534,436,704	23,824		3534,460,528	
NET ASSESSED VALUE	115,103,034,610			115,103,034,610	115,103,034,610	23,824		115,103,058,434	
APPROPRIATION LIMIT AS OF JUNE 30, 1991									
TOTAL ANNUAL APPROPRIATIONS SUBJECT TO THE LIMIT AS OF JUNE 30, 1991									
117,009,283				117,009,283	121,809,283	4,800,000		126,609,283	



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